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Programme budgets, management, financial control and administrative oversight

Internal Audit Activities in the Office of the United Nations High Commissioner for Refugees (2013-2014)

Report of the Office of Internal Oversight Services

Summary

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS) in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2013 through 30 June 2014. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)).

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I. Introduction

1. This report provides an overview of the internal audit services rendered by the Office of Internal Oversight Services (OIOS) to the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2013 through 30 June 2014. It is prepared for consideration during the 65th session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

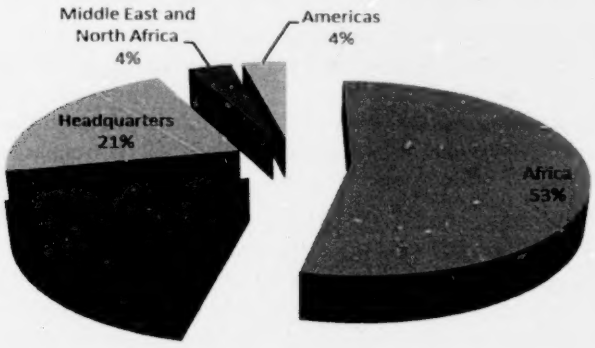
- The General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272 and 64/263;
- United Nations Financial Regulation 5.15;
- Article 12 of the *Financial rules for voluntary funds administered by the High Commissioner for Refugees*; and
- Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services.

II. Overview of results

A. Audit coverage and ratings

3. OIOS completed 28 audits during the reporting period (see Annexes I and II for the list). Figure 1 shows the audit coverage of assignments by region.

Figure 1 – Reports issued from 1 July 2013 to 30 June 2014 by region



4. The audits were assigned one of the following ratings :

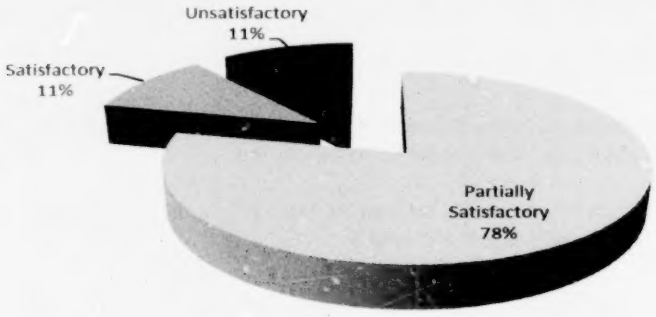
- *Satisfactory* ratings apply to audit results concluding that, in the opinion of OIOS, governance, risk management and internal control processes are adequately designed and operating effectively to provide reasonable assurance to management and stakeholders regarding the achievement of control or business objectives under review.
- *Partially satisfactory* ratings apply to audit results concluding that important (but not critical) deficiencies exist in governance, risk

management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

- *Unsatisfactory* ratings apply to audit results concluding that one or more significant and/or pervasive deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

5. Figure 2 shows the overall distribution of ratings for the 28 audits completed during the period:

Figure 2 – Ratings of reports issued from 1 July 2013 to 30 June 2014



6. The results of the audits are summarized below.

B. Headquarters and information and communications technology

7. OIOS completed six headquarters and information and communications technology (ICT) audits during the reporting period, which are listed in Annex I.

8. The reports for these audits included 1 critical and 31 important recommendations. Details of the critical recommendation are provided below.

Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in UNHCR

9. *The Connect and Collaborate project was not managed in accordance with the established governance process.* The Division of Information Systems and Telecommunications (DIST) did not: monitor the ongoing health of the ICT projects portfolio; conduct four mandatory ICT project reviews; establish a project steering committee; and have clarity on the individuals responsible for the management and delivery of the project. As a result, the Connect and Collaborate project was marked by significant time and cost overruns and had only 12, out of about 300, sites completed by the target date of 31 December 2013. Based on the audit recommendation, DIST established governance arrangements, identified a new project owner, re-established the project steering committee, and started conducting monthly project reviews. The recommendation remains open pending OIOS review of the ICT governance policy and processes.

C. Field operations

10. OIOS completed 22 field operations audits during the reporting period, which are listed in Annex II.

11. The reports for these audits included six critical and 124 important recommendations. Details of the six critical recommendations are provided below.

Audit of UNHCR operations in Afghanistan

12. *Financial verification of implementing partners needed improvement.* UNHCR Afghanistan offices did not: prepare annual financial monitoring and reporting plans in agreement with concerned implementing partners; indicate in reports the extent of monitoring and accounting checks conducted; and ensure that implementing partners took timely remedial actions to rectify shortcomings identified by project control teams. As a result, the quality and standard of verification reports were inadequate, which exposed the Representation to the risk of undetected overcharges and irregular transactions. OIOS recommended assigning a sufficient number of trained staff with appropriate skill sets to ensure proper financial verification of partners and adopting project control standard operating procedures. UNHCR developed standard operating procedures to strengthen arrangements for financial verification. The recommendation remains open pending the recruitment of two additional project control staff and completion of the planned training activities on financial verification for UNHCR staff and partners.

13. *Performance monitoring of implementing partners needed improvement.* The offices reviewed had not prepared the required annual performance monitoring plans in consultation and agreement with implementing partners; and project implementation progress had not been monitored, resulting in failure to detect sub-optimal delivery. For example, one implementing partner did not deliver the agreed outputs for a project costing $3.1 million, but this was not detected during performance monitoring; and another partner spent 34 to 58 per cent more than the approved budget for travel in 2011 and 2012, which remained undetected. OIOS recommended improving supervisory oversight and implementing appropriate procedures for the periodic review and monitoring of implementing partner activities. The recommendation remains open pending receipt of the annual project monitoring plans to ensure that agreed deliverables were provided.

14. *Inadequate follow-up on an implementing partner that failed to deliver its project commitments.* The UNHCR Representation in Afghanistan failed to monitor effective delivery of a project assigned to an implementing partner with a budget allocation of $3.1 million and it was questionable whether UNHCR derived value for money from its project investment. During the project implementation period, the project scope was reduced, but the project budget was not reduced accordingly. Additionally, the implementing partner was paid overhead costs in excess of the permitted seven per cent of total budget. OIOS recommended a review of project implementation to ascertain the extent to which project objectives were achieved and whether value for money was obtained, and that recoveries were made of any payments considered excessive. UNHCR reviewed the project and stated that while all agreed project deliverables were not provided, the project brought valuable insight into the socio-economic conditions of returning refugees and helped in guiding protection and programme interventions. UNHCR stated that in their assessment an amount of $291,075 had been overpaid to the partner, for which recovery was initiated. The recommendation remains open pending the recovery of the overpayments made to the implementing partner.

Audit of financial, procurement and asset management in UNHCR operations in Mozambique

15. *Controls over the processing of payments needed to be strengthened.* The UNHCR Representation in Mozambique lacked an effective control system to demonstrate that payments made in 2011 and 2012 were in compliance with relevant rules. The available vouchers were not consistently supported by appropriate and adequate documentation. One staff member wrote cheques,

prepared vouchers and performed bank reconciliations, thereby combining incompatible functions within one person. OIOS recommended that the Representation: ensure that it had sufficient staff resources dedicated to the processing of payment vouchers and that duties were segregated appropriately; and implement procedures for ensuring that processed payment vouchers were filed with their original supporting documents. The Representation took action by making arrangements for proper filing of records and initiating the process to assign staff for financial functions. It also revised its Delegation of Authority Plan to improve segregation of duties. The recommendation remains open pending the assumption of functions by finance staff.

16. *Inadequate controls over the filing of documents supporting payments.* Due to poor filing arrangements, the UNHCR Representation in Mozambique was only able to locate 36 payment vouchers, pertaining to expenditures of $1 million, out of the 103 selected for review. It was not able to locate the remaining 67 vouchers, which had a total value of $1.7 million. OIOS recommended that UNHCR ensure it provided appropriate training for staff handling administrative and finance functions; and that the missing vouchers were located. The Representation commenced training for its staff, was able to locate vouchers for $1.4 million, and was in the process of locating the remaining vouchers. The recommendation remains open pending completion of mandatory training for staff members, as well as retrieval and submission of the remaining unaccounted payment vouchers.

17. *Preparation of monthly bank reconciliations needed improvement.* Bank reconciliations were not performed accurately and on a timely basis. As a result, approximately $183,000 of offline payments were not detected and reconciled in a timely manner. OIOS recommended that an action plan be put in place to: (a) ensure that bank reconciliations were consistently prepared on a monthly basis; (b) reconstruct bank reconciliations not completed for prior periods; and (c) reconcile and record offline payments. UNHCR started to prepare bank reconciliations correctly and to prepare reconciliations for prior periods. It was also working on tracing the records for the offline payments. The recommendation remains open pending reconstruction of bank reconciliations for prior periods and recording of offline payments.

D. Advisory services

18. During field audits, OIOS provided advice as and when requested by the field offices. OIOS provided advice on the revised approach to managing implementing partners, which was under development by the Division of Financial and Administrative Management (DFAM). OIOS also provided advice on the design of controls related to the governance, risk management and compliance framework for the Managing for Systems, Resources and People (MSRP) system upgrade project (finance and supply chain).

III. Status of implementation of recommendations

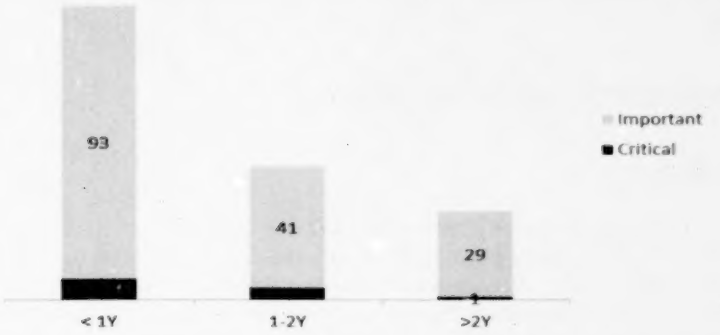
A. Overview of the reporting period

19. OIOS issued 162 recommendations for the 28 audits completed, out of which 155 (96 per cent) were important and seven (four per cent) were critical. Forty recommendations (25 per cent) were implemented between the end of audit field work and the issuance of relevant final reports. The breakdown of the recommendations by audit is provided in Annexes I and II.

B. Overview of open recommendations

20. At the end of the reporting period, there were 175 recommendations open, of which 163 were considered to be important and 12 were critical. Their ageing is shown in Figure 3.

Figure 3 – Age and classification of open recommendations as of 30 June 2014



21. During the reporting period, the number of open recommendations decreased from 192 as at 30 June 2013 to 175 as at 30 June 2014. The UNHCR Independent Audit and Oversight Committee (IAOC) and the UNHCR Internal Compliance and Accountability Committee (ICAC) played an important role in monitoring the implementation of recommendations.

22. A total of 30 open recommendations were over two years old at the end of the reporting period. A list of the audits that were the source of these recommendations is provided in Annex III. Nineteen of these recommendations require policy and systems changes for their implementation.

C. Past due critical recommendations

23. Annex IV provides details of the eight critical recommendations the implementation of which was overdue, together with the last update on the progress made to date. Five of the recommendations were expected to be implemented by the end of 2014.

24. OIOS will follow up with UNHCR management, the ICAC and the IAOC for implementation of these critical recommendations.

D. Overview of closed recommendations

25. During the year, 179 recommendations were closed, out of which 165 were fully implemented. Fourteen recommendations were closed without implementation because: the issues they addressed were overtaken by passage of time and/or were to be reassessed in other planned audits (13 recommendations); and despite action taken, UNHCR was unable to recover overpayments made to an implementing partner (one recommendation).

IV. Work planning

26. Annual risk-based work plans, covering the period 1 January to 31 December, were prepared for 2013 and 2014 in accordance with OIOS risk assessment and planning processes. The assignments identified for country

operations and headquarters divisions and bureaux were discussed with UNHCR management to validate and confirm the areas identified for audit. OIOS held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), and UNHCR's Inspector General's Office (IGO) as a way of minimizing duplication and optimizing oversight coverage of UNHCR activities.

27. The IAOC also reviewed the 2014 work planning process and the proposed assignments.

28. The status of the engagements in the 2012 and 2013 work plans was reported to UNHCR management on a monthly basis and periodically discussed with the IAOC.

V. Staffing and budget resources

A. Staffing

29. OIOS had a total of 22 posts approved and dedicated to UNHCR activities for 2013 and 2014, as shown in Table 2. As at the end of June 2014, two out of the 22 posts were vacant. Recruitment for the D-1, Chief of UNHCR Audit Service based in Geneva was nearing completion, while recruitment for the P-4 vacant position based in Nairobi had been initiated. Based on a risk assessment carried out by OIOS to determine the resources required to implement its annual work plan, the High Commissioner, on the recommendation of the UNHCR Budget Committee, approved three additional P-3 auditor posts to be based in Amman, Jordan. The resources pertaining to these posts will be included in the 2014-2015 budget (revised) submitted for the approval of the Executive Committee.

Table 2 – Approved posts for 2013 and 2014

Location	Geneva		Nairobi		Resident Auditors*		Total	
Type of staff/ Year	2013	2014	2013	2014	2013	2014	2013	2014
Professional	9	9	5	5	4	4	18	18
General Service	3	3	1	1	--	--	4	4
Total	**12**	**12**	**6**	**6**	**4**	**4**	**22**	**22**

* Pakistan, Jordan and Senegal

B. Budget

30. Table 3 shows the budgets provided for internal audit for 2013 and 2014.

Table 3 - Internal audit budget for 2013 and 2014

Cost category	2013	2014
Staff costs	$4,486,023	$4,533,707
Non-staff	534,000	548,280
Total	**$5,020,023**	**$5,081,987**

VI. Cooperation and coordination

A. Independent Audit and Oversight Committee

31. OIOS attended the three IAOC meetings held during the reporting period to discuss work plan implementation and audit process matters. The meetings were considered very useful to assist in aligning the work of OIOS with the needs of UNHCR.

B. Internal Compliance and Accountability Committee

32. OIOS attended the four meetings held by ICAC during the reporting period. The issues discussed included: cross-cutting and recurrent audit results; assessment of recommendations requiring policy and system changes; ageing of recommendations; status of implementation of critical recommendations; OIOS reporting process; and ways to improve accountability in the organization.

C. UNHCR management

33. OIOS met with the directors of regional bureaux and divisions and representatives throughout the reporting period to discuss the timing, scope and objectives of audit assignments. OIOS continued to hold regular meetings with the Assistant High Commissioner (Operations) to discuss and resolve issues arising from audits.

D. United Nations oversight bodies

34. OIOS met regularly with BOA and JIU to share information and to minimize overlap in oversight activities. OIOS routinely shared work plans with BOA and JIU, notified them of audits during the planning stage, and provided them with copies of final reports.

E. UNHCR Inspector General's Office

35. OIOS and IGO met regularly during the reporting period to explore synergies and ways to improve information sharing especially during the planning and follow-up of assignments. Issues that arose during audits requiring investigation were referred to the IGO Investigation Service for follow-up.

F. Audit focal point, Audit Coordination Unit, Division of Financial and Administrative Management

36. The Director, Division of Financial and Administrative Management was the focal point for OIOS, and regular meetings were held with the Policy and Audit Coordination Unit, under the Director's purview. These meetings dealt with work plan issues, follow-up of responses to audit reports and recommendations, and financial and staff resource issues.

VII. Disclosure of audit reports

37. The United Nations General Assembly, in its resolution 67/258, adopted on 12 April 2013, agreed to publish OIOS audit reports on the OIOS website on a pilot basis by no later than 1 July 2013 until 31 December 2014. A final decision on the

continuation of the initiative shall be made in the context of the review of the OIOS mandate during the General Assembly's sixty-ninth session.

38. To implement this decision, OIOS began listing on its website, on a real-time basis as they are issued, those final internal audit reports issued on or after 1 June 2013. The audit reports themselves were made publicly available 30 days after their issuance, in order to afford senior management (other than those in management to whom the reports were directly issued) and Member States an opportunity to request access to the reports prior to their public release.

Annex I

Final reports issued from 1 July 2013 to 30 June 2014: Headquarters and information and communications technology

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
1	2013/070	Audit of the United Nations regular budget appropriation to UNHCR	27-Aug-13	Satisfactory	—	—
2	2013/095	Audit of the activities of the technical specialists networks in UNHCR Division of Programme Support and Management	18-Nov-13	Partially Satisfactory	6	—
3	2013/123	Audit of Managing for Systems, Resources and People System interfaces	16-Dec-13	Partially Satisfactory	5	—
4	2013/140	Audit of cash management in UNHCR	20-Dec-13	Partially Satisfactory	5	—
5	2014/049	Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in UNHCR	12-Jun-14	Unsatisfactory	6	1
6	2014/057	Audit of the management of the affiliated workforce of UNHCR	30-Jun-2014	Partially Satisfactory	9	—
				Total	31	1

Annex II

Final reports issued from 1 July 2013 to 30 June 2014: Field operations

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
1	2013/063	Audit of UNHCR operations in the Islamic Republic of Iran	02-Aug-13	Partially Satisfactory	5	—
2	2013/065	Audit of UNHCR operations in Nigeria	15-Aug-13	Partially Satisfactory	4	—
3	2013/072	Audit of UNHCR operations in Namibia	19-Sep-13	Satisfactory	1	—
4	2013/086	Audit of UNHCR operations in the Democratic Republic of the Congo	31-Oct-13	Partially Satisfactory	7	—
5	2013/088	Audit of UNHCR operations in the Republic of the Congo	07-Nov-13	Partially Satisfactory	4	—
6	2013/122	Audit of UNHCR operations in Nepal	12-Dec-13	Partially Satisfactory	5	—
7	2013/128	Audit of financial, procurement and asset management in UNHCR operations in Tanzania	18-Dec-13	Partially Satisfactory	9	—
8	2013/136	Audit of supply chain management in the UNHCR Representation in Pakistan	19-Dec-13	Partially Satisfactory	5	—
9	2013/137	Audit of regional activities managed by the UNHCR Bureaux for Africa	19-Dec-13	Satisfactory	—	—
10	2013/138	Audit of UNHCR operations in Botswana	20-Dec-13	Partially Satisfactory	6	—

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
11	2013/139	Audit of security, asset management and procurement activities in the UNHCR sub office Dadaab in Kenya	20-Dec-13	Partially Satisfactory	5	—
12	2013/145	Audit of UNHCR operations in Ghana	26-Dec-13	Partially Satisfactory	7	—
13	2013/147	Audit of UNHCR operations in Iraq	30-Dec-13	Partially Satisfactory	8	—
14	2013/146	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	30-Dec-13	Unsatisfactory	3	3
15	2014/023	Audit of UNHCR operations in Angola	22-Apr-14	Partially Satisfactory	7	—
16	2014/025	Audit of UNHCR operations in Kyrgyzstan	22-Apr-14	Partially Satisfactory	6	—
17	2014/039	Audit of UNHCR operations in Malawi	13-May-14	Partially Satisfactory	8	—
18	2014/041	Audit of UNHCR operations in Afghanistan	30-May-14	Unsatisfactory	5	3
19	2014/052	Audit of the operations of the UNHCR Regional Office in South Africa	27-Jun-2014	Partially Satisfactory	8	—
20	2014/053	Audit of the UNHCR Regional Representation in Washington	27-Jun-2014	Partially Satisfactory	9	—
21	2014/058	Audit of UNHCR operations in Gambia	30-Jun-2014	Partially Satisfactory	4	—
22	2014/059	Audit of UNHCR operations in Niger	30-Jun-2014	Partially Satisfactory	8	—
				Total	124	6

Annex III

Recommendations open for more than two years

Assignment Number	*Audit Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2005/162/07	Audit of retrenchment benefits for UNHCR implementing partner project personnel	08-May-06	3	—	3	3
AR2006/161/01	Audit of UNHCR fleet management	06-Jul-07	3	—	3	2
AR2007/111/01	Audit of UNHCR operations in Guinea	16-Nov-07	2	—	2	
AR2008/166/01	Audit of the UNHCR information technology security relating to PeopleSoft applications	17-Oct-08	2	1	3	3
AR2008/110/03	Audit of UNHCR procurement activities in the Democratic Republic of the Congo	28-Oct-09	1	—	1	—
AR2008/162/02	Audit of the UNHCR Human Resources (PeopleSoft) Module	25-May-09	2	—	2	2
AR2008/141/04	Audit of UNHCR operations in Afghanistan	19-Aug-09	1	—	1	1
AR2009/111/02	Audit of UNHCR operations in Ghana	20-Jan-10	1	—	1	
AR2009/121/03	Audit of the implementation of the shelter construction programme in the UNHCR operations in Georgia	29-Apr-10	1	—	1	1
AR2010/111/01	Audit of UNHCR operations in Sierra Leone	26-Jul-10	1	—	1	1
AT2010/166/02	Audit of Focus System	29-Oct-10	1	—	1	
AR2010/131/05	Audit of UNHCR operations in Jordan - Iraqi situation	14-Dec-10	1	—	1	1
AR2010/160/02	Audit of UNHCR anti-fraud controls in registration, refugee status determination and resettlement	23-Nov-11	1	—	1	1

Assignment Number	*Audit Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2011/111/01	Audit of the UNHCR Regional Representation for West Africa	15-Dec-11	2	—	2	1
AR2011/162/01	Audit of the UNHCR human resources management functions outposted to the Global Service Centre	27-Jul-11	1	—	1	1
AT2011/166/02	Audit of the arrangements for business continuity and disaster recovery for non-PeopleSoft applications	15-Dec-11	4	—	4	2
AT2011/166/03	Post-implementation audit of the Performance Appraisal Management System in UNHCR	08-May-12	2	—	2	—
Total number of recommendations open for over two years			29	1	30	19

Annex IV

Past due critical recommendations

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2008/166/01	Audit of the UNHCR information technology security relating to PeopleSoft applications	The UNHCR Division of Information Systems and Telecommunications should, in coordination with the senior management, formulate a comprehensive information security policy to protect UNHCR information assets.	In May 2014, UNHCR indicated that the Information and Communications Technology policy had been drafted and was in the process of being cleared for formal issuance.	17-Oct-08	31-Dec-12	31-Oct-14
AR2011/112/02	Audit of UNHCR operations in Somalia	The UNHCR Representation in Somalia should implement required security measures to ensure full compliance with Minimum Operating Security Standards.	In January 2014, UNHCR stated that they are awaiting the United Nations Department of Safety and Security's assessment for Branch Office Somalia in Nairobi.	24-Dec-12	31-Mar-13	30-Apr-14
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The Office of the High Commissioner should engage the Government of Ethiopia to seek redress for the breaches of the Country Agreement, the Implementing Partner (IP) agreement, and the provisions of the Right of Use Agreements by the Government IP.	In November 2013, OIOS requested that UNHCR send a more formal plan of action to close this recommendation.	25-Mar-13	31-Dec-13	30-Apr-14

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The UNHCR Representation in Ethiopia should implement an action plan to follow up on all recommendations in Implementing Partner (IP) external audit reports, including: (a) assessing the validity of commitments reported as expenditures ($563,000) and unauthorized over-expenditures ($1.8 million), and (b) recovering unsupported expenditures ($51,000); and (c) addressing weaknesses identified at all IPs including the weak budget monitoring, procurement and asset controls, and (d) assessing whether to reduce project activities given to IPs in order to reduce risks of loss of financial resources.	In November 2013, UNHCR stated that they were verifying supporting documentation for an implementing partner expenditures amounting to $523,000	25-Mar13	31-Dec-13	30-Apr-14
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The UNHCR Representation in Ethiopia should develop an action plan to ensure that the Results Based Management Framework defines adequate performance indicators and targets for each of the Implementing Partner agreements in order to gauge the envisioned level of achievement of UNHCR standards.	In November 2013, OIOS requested that UNHCR send supporting documentation enabling the link between output targets set for IPs to performance targets for UNHCR as a whole.	25-Mar-13	31-Dec-13	30-Apr14

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: ensure that it has sufficient staff resources dedicated to the processing of payment vouchers and an appropriate segregation of duties in all of its offices; and put procedures in place for ensuring that processed payment vouchers are filed with their original supporting documents as required by the UNHCR Manual.	No update received	30-Dec-13	31-Jan14	Not available
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: (a) arrange for the staff handling administrative and finance functions to complete mandatory training sessions including those for International Public Sector Accounting Standards, the MSRP system and Focus; and (b) locate the 67 missing payment vouchers and review them to ensure that they are appropriately supported by original invoices and certifications of the receipt of relevant goods and services.	No update received	30-Dec-13	31-Mar-14	Not available

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: (a) put in place an action plan and enhance supervisory oversight to ensure that bank reconciliations are consistently prepared on a monthly basis; (b) finalize the reconstruction of bank reconciliations for prior periods; and (c) ensure that offline payments are reconciled and recorded in the Managing for Systems, Resources and People system.	No update received	30-Dec-13	31-Mar-14	Not available

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Item (6) of the provisional agenda
Reports relating to programme and administrative oversight and evaluation

Report on activities of the Inspector General's Office

Report of the High Commissioner

Summary

This report, covering the period from July 2013 through June 2014, is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25. 1. (f) (vi)). The Executive Committee has further requested that "summary reports covering inquiries and the main categories of investigations, the number of such types of investigation, the average time taken to complete investigations and a description of related disciplinary action" regularly be made available to it (A/AC.96/1021, para. 24 (e)).

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I. Introduction

1. The Inspector General's Office (IGO) has three core functions: inspections of the quality of management of UNHCR operations; investigations of allegations of misconduct by all entities with contractual links to UNHCR; and *ad hoc* inquiries into violent attacks on UNHCR personnel and operations, as well as into other incidents causing major loss or damage to UNHCR's integrity, credibility or assets. This report outlines developments and activities undertaken by the IGO from July 2013 through June 2014.

II. Strengthening oversight in UNHCR

A. In-housing of the internal audit function

2. The Inspector General provided an oral update on the activities and functions of his office during the 59th meeting of the Standing Committee in March 2014 and provided a further informal briefing as requested. As reflected in the report of the meeting (A/AC.96/1133), delegations expressed their support for the creation of a consolidated internal oversight office within UNHCR. Legal concerns have so far hindered the implementation of this objective, and UNHCR's Legal Affairs Service, in coordination with the IGO, is analyzing the different courses of action open to the High Commissioner.

3. Concurrently, and pending a resolution of these legal concerns, the IGO has focused on strengthening the Inspection Service in order to pave the way for the eventual in-housing of internal audit and for an integrated inspection-internal audit function. Initiatives already undertaken are summarized in chapter III of this report. Additional initiatives foreseen include: (i) a review of inspection methodology to incorporate relevant aspects of internally-agreed audit standards and methodology; (ii) the development of a disclosure policy concerning inspection and other inspection-related reports in order to enhance transparency; (iii) the conduct of both *ad hoc* and standard inspections, some of which will include a pre-audit component, according to an inspection plan based on a risk-assessment; (iv) the establishment of an integrated on-line compliance mechanism; and (v) the development of a framework for cooperation with World Food Programme's (WFP) Office of the Inspector General, which will include capacity development and joint initiatives.

B. Resources allocated to the IGO

4. During the reporting period, the Inspection Service continued to experience staffing gaps, with three of six professional positions vacant as of 1 January 2014, including that of the Head of Service. In an effort to prepare for the eventual in-housing of the internal audit function, one of these positions has been re-profiled as an audit position and is expected to be filled in the third quarter of 2014. The two other vacant positions have been temporarily filled by staff in between assignments (SIBAs). Similarly, the Investigation Service has continued to rely heavily on the services of SIBAs and consultants to complement its staffing level.

5. For 2015, six of the twelve positions requested by the IGO have been approved for creation. Two of these positions, a Senior Investigation Officer (Intake Assessment) and a Senior Strategic and Operational Intelligence Analyst, will reinforce the Investigation Service's capacity at Headquarters. The remaining four positions will constitute the IGO's Oversight Unit in Nairobi, which is expected to be functional in early 2015. Nairobi will be

the IGO's second location for out-posting, following the creation of a Senior Investigation Specialist position in Bangkok, effective January 2014.

6. The creation of these six positions responds partially to concerns raised by Executive Committee Members, the Independent Audit and Oversight Committee (IAOC) and the European Anti-Fraud Office (OLAF), in its independent review of UNHCR's investigative function,[1] as to the need to reinforce resources allocated to oversight functions within UNHCR. Citing the UN Joint Inspection Unit's benchmark of one senior investigator per 700 staff, OLAF concluded that 10 to 15 senior investigation officers would be appropriate for the service. Thus, the increased resources allocated to the IGO for 2015 are disproportionate to the exponential growth of UNHCR's overall budget and remain woefully low to meet current demands.

C. Management tools

7. Management Implication Reports (MIRs) are issued by the Inspector General to the attention of senior managers in order to highlight systemic weaknesses/flaws or policy gaps that have been revealed in the course of investigations, and which may have led to, or exacerbated, the alleged abuse. MIRs generally contain recommendations to address the concerns raised and include a deadline for compliance. Eighteen MIRs were issued during the reporting period, addressing a variety of subjects including refugee status determination and resettlement processes, fleet and fuel management, procurement procedures, MSRP transactions, warehouse management, and staff security. The compliance rate and feedback from the concerned managers regarding the recommendations of the MIRs has been consistently high, averaging 97 per cent over the reporting period.

8. In March 2014, the IGO presented to the High Commissioner a paper entitled, *Recurrent Findings from Inspection and Management Implication Reports (2010-2012)*. Key findings from more than 40 inspection reports and management implication reports, issued during the three year period, are summarized in this report. It has been shared with all bureau and division directors, eliciting an overall positive response. The most important findings were also discussed with the Internal Compliance and Accountability Committee (ICAC) in March 2014, for follow-up with key actors. Two other papers issued by the Inspection Service during the reporting period addressed recurrent findings in emergencies and recurrent findings in the areas of procurement and logistics.

III. Inspections

A. Inspection missions and reports

9. Since its last report, the IGO has conducted four standard inspections of UNHCR operations in Egypt, Italy and Pakistan and the Regional Support Hub in Kenya, using multi-functional inspection teams. During the same period, the cycles for five inspections conducted in 2011 and 2012 were closed. The closure memoranda followed the review of periodic reports of the implementation of inspection recommendations. As of 30 June 2014, the rate of compliance with the recommendations stands at 84 per cent.

[1] *See* paragraph 16.

B. Inspection methodology

10. During the course of the last quarter of 2013, the IGO revised several sections of the Inspection Handbook, with special focus on questionnaires for field offices scheduled to be inspected. This revision was carried out in close consultation with other support divisions, and the questionnaires were streamlined, simplified and adjusted to include more relevant and targeted questions. Furthermore, the IGO reviewed its methodology for providing feedback on compliance reports. Finally, in early 2014, the IGO piloted a revised inspection report format in table form that summarizes, in a reader-friendly manner, findings and recommendations, and allows the inspected office to summarize progress made since the end of the inspection and prior to the issuance of a report.

C. Collaboration with the United Nations Joint Inspection Unit

11. The IGO continued to manage UNHCR's compliance and reporting obligations to the UN Joint Inspection Unit (JIU) by coordinating the provision of inputs from various divisions for all JIU reviews. This included commenting on a variety of documents and follow-up on recommendations. The IGO also facilitated meetings in Geneva and in country offices in Ethiopia, the Democratic Republic of the Congo, India and Thailand for JIU inspectors, UNHCR staff and its affiliate workforce. Three additional IGO staff members were trained by the JIU on its online compliance tracking system in September 2013, following which a comprehensive annual reporting exercise on recommendations issued in JIU reports from 2006 to 2013 was undertaken. The exercise significantly improved UNHCR's acceptance rate, which increased from 23.7 per cent in 2010 to 76.5 per cent in 2013, with only 6.5 per cent of recommendations from 2004-2012 still pending. Implementation rates have also increased, with 98.2 per cent of the accepted recommendations either implemented or in progress. As confirmed in the JIU 2013 annual report, UNHCR is now among the eight largest participating organizations with an acceptance rate of "above average".

D. Inspection e-learning programme

12. Launched in June 2013, the basic inspection e-learning course is an in-house educational tool open to UNHCR staff members at all levels. The main objective of the course is to explain the inspection function and how it contributes to improving the management of UNHCR operations. To date, some 248 staff members have registered, and 90 have successfully completed the course. The IGO will continue to encourage staff to undertake the e-learning to familiarize themselves with the inspection function, its methodology and purpose.

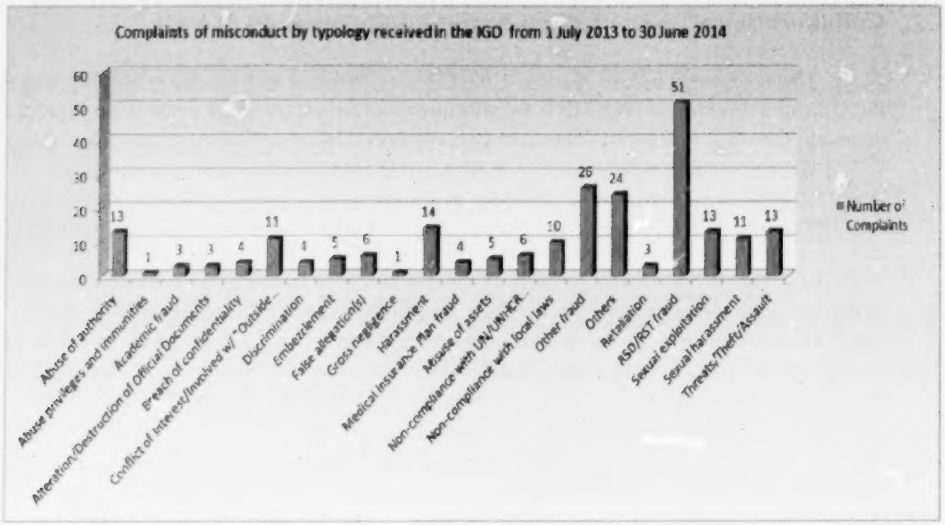
E. Collaboration with the World Food Programme

13. Following cooperation during parallel *ad hoc* inspection missions to Mauritania last year, the partnership between WFP's Office of the Inspector General (OIG) and the IGO continues with regular consultations on issues of common interest now held via teleconference or visits to respective headquarters. During the second half of 2014, the two offices plan to carry out a desk review of compliance in Mauritania (as part of the closure of the inspection cycle) and a joint *ad hoc* inspection of the management of the biometric registration in northern Kenya. WFP has also volunteered to build the capacity of the IGO in the areas of inspection and internal audit through a staff exchange similar to the one it has with specialized agencies.

IV. Investigations

A. Caseload and reporting

14. During the reporting period, the IGO registered 1,529 complaints, representing an increase of 27 per cent as compared to the previous reporting period. Of the total number of complaints received, 1,171 related to protection and assistance concerns, while 231 (15 per cent) involved allegations of misconduct. The remaining 127 complaints raised matters not within the remit of the IGO. The breakdown of typology of the 231 complaints of misconduct is set out in the table below.[2]



15. During the reporting period, 71 investigation cases were opened and 80 cases were closed. Thirty-eight of these cases resulted in the referral of an investigation report to the Division of Human Resources Management for further action, including possible disciplinary measures.

B. Independent peer review of UNHCR's investigative function

16. Following a recommendation by the Board of Auditors, an independent peer review of UNHCR's investigation function was carried out by the European Anti-Fraud Office (OLAF) in December 2013. In its final report, submitted to the High Commissioner in April 2014, OLAF notably recommended: (i) increasing the capacity of the Investigation Service; (ii) out-posting some positions for increased proximity to field operations; (iii) the professionalization of the investigative function; (iv) an increased focus on proactive investigations and "external" investigations relating to implementing partners; (v) the

[2] The category "other fraud" includes complaints relating to, *inter alia*, procurement fraud. The category "others" relates to complaints that fall into areas not captured by the other categories, for example, allegations relating to attitudes of staff or allegations dealing with external interlocutors.

establishment of increased legal/quality checks; and (vi) increased awareness and reporting activities. The IGO has initiated implementation of these recommendations and is maintaining a matrix to monitor the same.

C. UNHCR/NGO coordination on investigations

17. Two regional investigation workshops, one in Islamabad for selected NGOs from Pakistan and Afghanistan, and one in Nairobi for selected NGOs from countries in East Africa, were organized by the Investigation Service during the reporting period. These workshops were the first in a series aimed at building the capacity of partners and preventing and addressing fraud. Two workshops are scheduled to take place before the end of the year for NGOs in Central Africa and in the Syria situation.

18. The most recent UNHCR/NGO investigation initiative is the establishment of a UNHCR - Danish Refugee Council investigation roster. This roster will be composed of professional and experienced investigation consultants who are available to carry out investigations for UNHCR and those NGO partners that lack their own investigative capacity. This initiative is in line with the objectives of the UNHCR/NGO workshops, notably to achieve strengthened accountability and quality of performance on the part of UNHCR's NGO partners.

D. Capacity building

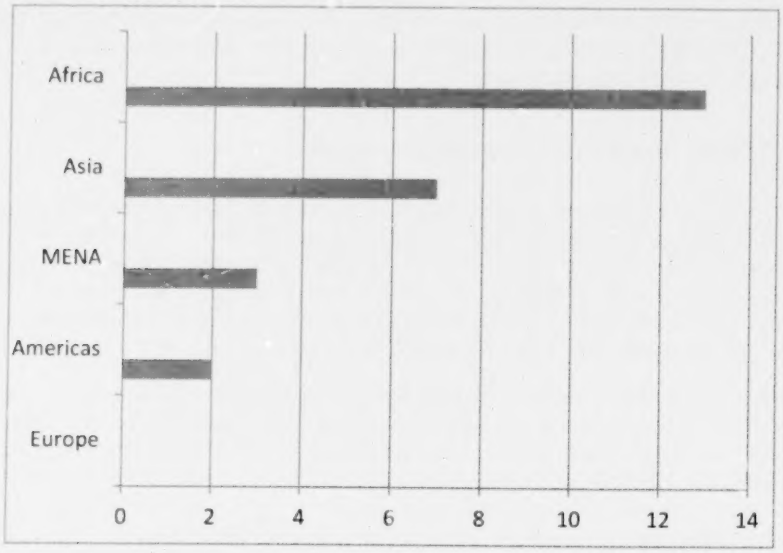
19. An advanced investigation learning programme was organized by the Investigation Service in Geneva in December 2013. It was attended by the IGO's Senior Investigation Officers and Senior Investigation Specialists and by senior colleagues from Headquarters and field offices who can be called upon to assist with investigations.

20. The Head of the Investigation Service attended the following trainings and workshops: Mediator Accreditation Training organized by the Global Learning Centre in Budapest; Facilitation Training for Resource Persons (UNHCR Partners) and Network Organizations Workshop in Rome; and the 14th Conference of International Investigators meeting in Tunis. Issues discussed at the latter included the principles governing peer reviews, comparative analyses and retaliation cases.

21. A Senior Investigation Specialist attended the meeting of Internal Investigators of International Organizations in Brussels in April 2014. This meeting was divided into four thematic workshops, as follows: (i) case selection, risk analysis and whistleblowing; (ii) collection of evidence, investigative tools and forensic activities; (iii) case closure, follow-up, monitoring, disciplinary and judicial proceedings; and (iv) the safeguarding of fundamental rights, data protection and legality checking during investigations. Finally, a Senior Investigation Specialist served as resource person for a resettlement fraud workshop in Budapest.

E. Missions

22. During the reporting period, twenty-five investigation missions were undertaken. Cases that were investigated on mission included: serious allegations of sexual exploitation and abuse; financial fraud; refugee status determination and resettlement fraud; and abuse of authority. The geographical breakdown, by regional bureau, of the twenty-five missions is set out in the chart below.



V. *Ad hoc* inquiries

23. No *ad hoc* inquiries were undertaken during the reporting period.

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Reports relating to programme and administrative oversight and evaluation

Report on policy development and evaluation

Report of the High Commissioner

Summary

This report, covering the period from July 2013 through June 2014, is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25. 1. (f) (vi)).

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I. Introduction

1. UNHCR is committed to ensuring the systematic evaluation and assessment of the Office's policies, programmes, projects, partnerships and practices. Responsibility for these functions is substantively vested in the Policy Development and Evaluation Service (PDES), working in cooperation with relevant divisions and bureaux.

2. During the period under review, the Office has maintained its commitment to policy development and evaluation, whilst initiating a process of re-appraisal and reform of the function of evaluation within UNHCR, including how an added, decentralized evaluation function could best be pursued. Through PDES, the Office promotes rigorous research on relevant issues and encourages an active exchange of ideas and analysis between UNHCR and its partners. All of these activities are undertaken with the purpose of strengthening UNHCR's ability to fulfill its mandate in an effective and efficient manner.[1]

II. Evaluation capacity and staffing

3. A review of UNHCR's evaluation capacity, conducted by the Office of Internal Oversight Services (OIOS) and presented to the fifty-third session of the Committee for Programme and Coordination (CBC) in June 2013[2], made recommendations in five areas: (i) establishing a dedicated and discrete evaluation unit at headquarters with responsibility for conducting cross-cutting strategic evaluations; (ii) revising UNHCR's evaluation policy; (iii) strengthening the rigor and utility of UNHC's programme evaluations; (iv) developing a systematic process for follow-up to evaluation recommendations; and (v) developing a strategy for strengthening decentralized evaluation in the field.

4. Pursuant to General Assembly resolution 68/20, the OIOS report will be further considered by the CBC at its fifty-fifth session, in conjunction with an OIOS programme evaluation of UNHCR that is currently underway and will be completed in early 2015. While the structure of the evaluation function within UNHCR will be subject to further discussion, taking into account current policy and relevant best practice, work has progressed towards improving evaluation policy, methodology, tools and procedures. A draft revised evaluation policy framework, outlining the responsibilities for evaluation across the organization and establishing criteria for the inclusion of programme evaluations in the annual work plan, will soon be reviewed by the High Commissioner. The revised policy framework also refines an approach to follow-up mechanisms for recommendations and for management responses that was initiated last year. The Office has begun an internal assessment of how best to embrace decentralized evaluation at the operational level by examining the approaches of other large field-based organizations. Additional analysis is being pursued on the structures, systems, and resources required to implement this recommendation.

5. In order to further strengthen UNHCR's evaluation capacity, an additional Senior Evaluation Expert post has been established as part of the High Commissioner's Capacity Building Initiative (CBI). It is anticipated that the post will be filled by the end of the year. Current PDES staff members have also undergone specialized training in evaluation.

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[1] Evaluations, reviews and research papers referenced in this document may be accessed at: www.unhcr.org/pages/4a1d28526.html.

[2] E/AC.51/2013/5. Available at: www.un.org/Depts/oios/pages/ga_report/e-ac-51-2013-5-unhcr.pdf.

III. Evaluations and reviews

6. Over the last year, PDES has overseen a range of evaluations and reviews of policy and programmatic issues related to protection, emergency response and durable solutions. Increasingly, these evaluations and reviews have made use of independent external expertise.

7. In the area of protection, PDES completed a comprehensive review of UNHCR's role in assisting States with the assumption of responsibility for refugee status determination (RSD). The review focused on the organizational and procedural aspects of the transition to nationally-led and managed RSD processes and institutions. Building on the insights generated by the review, a series of future evaluations will assess operations that have recently transitioned to State-led RSD, or are in the process of doing so, with the objective of informing the development of guidelines and benchmarks for successful transition.

8. Work on solutions included a review of UNHCR's engagement with assisted voluntary return programmes and a review of UNHCR's strategic use of resettlement. The Office also commissioned and published reviews of UNHCR's policy and practice on voluntary repatriation and integration of resettled refugees in labour markets. As part of ongoing work on urban refugees, the Office conducted reviews of the implementation of the 2009 urban refugee policy in Ecuador and India. It has also commissioned a review of UNHCR's response to xenophobia in South Africa that will be finalized in the second half of 2014.

9. In the context of emergency operations, the Office commissioned independent evaluations of its utilization of the Central Emergency Response Fund as well as its response to the Syrian refugee emergency in Jordan and Lebanon. Building on the 2013 real-time evaluation undertaken by PDES and non-governmental organization partners in northern Iraq, Jordan and Lebanon, the evaluations of the response to the Syrian refugee emergency were commissioned in March 2014 will be completed in the second half of the year. The terms of reference were designed following preparatory field missions undertaken in December 2013 and took into account the major increase in refugee numbers in the region. A second real-time evaluation addressed UNHCR's response to the Sudanese refugee emergency in South Sudan.

10. Other issues reviewed included livelihoods programming and UNHCR's mental health and psycho-social support for persons of concern and for staff. Work is progressing on a review of UNHCR's use of auxiliary staff — notably United Nations Volunteers and personnel recruited under arrangements with the UN Office for Project Services — and a scoping study on UNHCR's policies toward the use of micro-credit and employment incentives for refugees.

IV. Other activities

11. PDES continued to support effective implementation of the urban refugee policy, notably through an interactive website, www.urbangoodpractices.org. The website provides a repository for tools and guidelines, research and multi-media resources, as well as a platform for a community of practitioners to share best practices. In conjunction with the Global Learning Centre, PDES coordinated the creation of a series of on-line courses on working with urban refugees, the Urban Refugee Learning Programme (URLP).

V. Research and publications

12. The Office continued its support of independent research through the 'New Issues in Refugee Research' series. Seventeen papers were published during the reporting period on topics including: ceasefires and durable solutions in Myanmar; trends in Somali refugee displacement; livelihoods and migration among Liberian refugees; the impact of post-traumatic stress disorder in refugee status determination; and community integration in the context of rural refugee resettlement.

VI. External relations and inter-agency evaluations

13. As focal point for external and inter-agency reviews and evaluations, PDES has supported preparatory work for OIOS's programme evaluation of UNHCR. Additional liaison activities included steering the Multilateral Organization Performance Assessment Network (MOPAN) review; facilitating initial preparatory discussions for an effectiveness review of the evaluation function, commissioned by the Government of the Netherlands; and participating in annual meetings of the United Nation's Evaluation Group and the Active Learning Network on Accountability and Performance in Humanitarian action (ALNAP). PDES has also represented the Office in the Steering Group of the Inter-Agency Humanitarian Evaluation (IAHE) group, established under the *aegis* of the Inter-Agency Standing Committee, and the management group of the forthcoming inter-agency evaluation of the South Sudan situation.

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Consideration of reports on the work of the Standing Committee

Report of the 60th meeting of the Standing Committee (1-3 July 2014)

Report of the Secretariat

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I. Introduction

1. The Chairperson of the Executive Committee, His Excellency Ambassador CHOI Seok-young (Republic of Korea), opened the meeting and extended a special welcome to the seven new members of the Executive Committee – Afghanistan, Belarus, Czech Republic, Latvia, Peru, Senegal and Slovakia – who were elected by the United Nations Economic and Social Council during its Coordination and Management Meeting on 23 April 2014. With their election, membership stands at 94 member States. The Chairperson further welcomed Paraguay as a new observer.

2. Before moving to the adoption of the agenda, the Chairperson provided an oral report on his recent field mission to Lebanon and Jordan. He recalled that both countries reported that their capacity for hosting Syrian refugees had reached its limit, and expressed appreciation for their hospitality as well as frustration that a political solution remained elusive. He welcomed the use of innovative projects, such as the cash allowance scheme, which enabled UNHCR to reach vulnerable refugees regardless of location, and the renovation of local housing. The Chairperson underscored the imperative of appropriate linkages between humanitarian assistance and development aid, especially as a means to strengthen and reinforce the resilience of host communities. He appealed for strong financial support of the host countries, noting that the low funding of the Syria Regional Response Plan had already forced humanitarian actors to re-prioritize and cut important protection and assistance activities.

II. Adoption of the agenda

3. Taking note of a change in the order of presentation of item 2(b), the Committee adopted the agenda for the meeting (EC/65/SC/CRP.9/Rev.1).

III. International protection

A. Note on international protection

4. The Director of the Division of International Protection presented the *Note on international protection* (EC/65/SC/CRP.10). He described the increasingly complex nature of conflict today and highlighted the challenges in providing protection in this environment. The Director outlined a number of key areas and initiatives currently driving UNHCR's work such as: ensuring protection in the context of mixed migration, including maritime movements; addressing statelessness; implementing the age, gender and diversity approach; and achieving durable solutions. Considerable progress had been made with respect to the age, gender and diversity approach (AGD) but challenges remained, particularly in the prevention and response to sexual and gender-based violence (SGBV), child protection and gender equality.

5. Regarding mixed migration, the Director expressed concern over the increasing use of detention for asylum-seekers and refugees, alongside economic migrants. He noted that UNHCR would be launching later in the week the new *Global Strategy – Beyond Detention*, which aimed to end detention over the next five years and promote alternatives to this harmful practice. With respect statelessness, the Director noted that this year was the 60th anniversary of the 1954 Convention relating to the Status of Stateless Persons and that UNHCR was using the occasion to launch a campaign to end statelessness over the next ten years. He described a number of related initiatives underway, including the

holding of a statelessness treaty event later in the day, during which four countries were expected to deposit their instruments of accession to one or both of the statelessness conventions.

6. Thirty-six delegations took the floor in response, noting with concern the growing rate of displacement and the consequences of the international community's failure to prevent and seek solutions to conflict. Member States conveyed strong support for UNHCR, paying tribute to field staff in particular, and expressed solidarity with host countries and affected populations. UNHCR was commended for its leadership in coordinating responses to refugee emergencies and for its role in the framework of the inter-agency cluster approach. At the same time, UNHCR was urged to continue strengthening coordination at both the global and field levels. There was also a request for UNHCR to provide regular updates on the commitments it made to strengthen its engagement in situations of internal displacement during the High Commissioner's 2013 Dialogue on Protection Challenges, which focused on this theme.

7. Protection at sea emerged as an important issue during the discussion, with many countries expressing concern about recent maritime incidents, conveying their support for ongoing initiatives in this area, and welcoming the High Commissioner's selection of this theme for the 2014 Dialogue on Protection Challenges. With respect to mixed migration more broadly, regional efforts to address irregular migration were considered indispensable. It was vital to ensure cooperation with countries of transit and origin and undertake a comprehensive approach to tackle the root causes of irregular migration.

8. Member States spoke out strongly about the need to strengthen protection for refugee children, in particular for unaccompanied minors, and stressed the importance of providing universal access to education. UNHCR was urged to continue giving high priority to preventing and responding to sexual and gender-based violence (SGBV). In the context of age, gender and diversity programming, attention was also drawn to the protection needs of the disabled and the elderly, as well as lesbian, gay, bisexual, transgender and intersex (LGBTI) individuals.

9. A number of States reported on their progress toward accession to the statelessness conventions and welcomed the High Commissioner's campaigns to end gender discrimination in nationality laws and to end statelessness within the next decade. The value of regional cooperation for both protection and solutions was stressed by many States; notably, the 30th anniversary of the Cartagena Declaration would provide a valuable opportunity to consider a new framework for responding to emerging protection challenges in Latin America. Several member States raised the issue of climate-induced displacement and urged UNHCR to redouble efforts to bring international protection to affected populations, in collaboration with the International Organization for Migration and supporters of the Nansen Initiative.

10. One delegation stated that it provided the necessary services to the Sahrawi refugees in the camps near Tindouf in cooperation with international and national partners pending their voluntary return in line with the United Nations' peace plan. Another delegation insisted on the fundamental nature of registration and reiterated its request for authorizing UNHCR to undertake a census and registration of these populations, in line with the recent United Nations Security Council resolution, pending their return.

11. The Director summarized the discussion, noting a number of recurring themes, including: (i) appreciation of the scope of forced displacement and magnitude of emergencies facing the office; (ii) solidarity with host countries and the need for increased responsibility-sharing; (iii) recognition of the international protection regime, particularly the principle of *non-refoulement*; (iv) support for protection as a central component of humanitarian action; (v) appreciation for UNHCR's efforts to eradicate statelessness; and (vi) emphasis on solutions. He took note of the suggestion made by several delegations for the Office to better identify protection failures and UNHCR's role in addressing them, and

promised that this would be discussed at the Executive Committee's annual session in October. He concluded by expressing appreciation for member States' support of UNHCR's work during this challenging time.

B. Resettlement

12. The Deputy Director (Pillar III) of the Division of International Protection presented the *Progress report on resettlement* (EC/65/SC/CRP.11), highlighting increased resettlement submissions and departures in 2013 as compared with 2012 (25 percent and 16 per cent, respectively). Noting that 27 States now had regular resettlement programmes, she expressed appreciation to those States that had expanded their quotas, as well as to those that had established humanitarian admission programmes for Syrians refugees. Yet a tremendous gap remained: nearly 1 million refugees globally were in need of resettlement, while only 80,000 regular resettlement places were available. Calling on States to be flexible in their resettlement criteria, she underscored the importance of resettlement partners closely engaging with host countries, particularly through core and contact groups and the new Solutions Alliance. UNHCR, for its part, was strengthening oversight and pursuing other efforts to ensure integrity in its processing, such as enhancing the functionality of the proGres database and using biometrics in registration.

13. Delegations welcomed the expansion in global resettlement capacity, including an unprecedented number of places pledged by European States in relation to the Syrian crisis. As resettlement was an important contribution to international responsibility-sharing, it was imperative for more States to start resettlement programmes and others to increase the overall number of resettlement places made available. The Office was commended for surpassing the ten per cent target for referrals of women and girls at risk and was encouraged to continue reinforcing integrity in resettlement processing, including through mainstreaming recently created resettlement posts in key locations. The Office's promotion of multi-year resettlement commitments was commended as enabling better forward planning by UNHCR and resettlement countries alike.

14. Delegations remarked upon UNHCR's enhanced efforts toward solutions-oriented planning, as demonstrated by the establishment of the Solutions Steering Group and the core and contact resettlement groups on specific refugee populations. Linking the distinct agenda items on resettlement and solutions, one delegation situated resettlement as a strategic protection tool to be used within comprehensive solutions strategies, complementing efforts at self-reliance and solutions-orientated planning for refugees in protracted situations.

15. The Deputy Director expressed appreciation for the continued support of State resettlement partners to reach ambitious resettlement targets. She noted the Office's intention to stabilize staffing in the most important locations, especially managerial functions critical for effective oversight. The Deputy Director further welcomed the support shown to the Solutions Steering Group, explaining that UNHCR is striving to make clearer linkages between the ongoing work on solutions and resettlement.

C. The Executive Committee conclusion

16. The Chairperson welcomed the delegate of the Permanent Mission of Mexico, who delivered an oral update on behalf of the Rapporteur concerning developments in the elaboration of an Executive Committee conclusion since the 59th meeting. From the eight proposals originally received, member States agreed in March to further consider the following themes: (i) education for persons of concern to UNHCR; (ii) cooperation and coordination of humanitarian action; and (iii) special skills development of refugees for sustainable return and reintegration. Subsequently, it became clear that the first two themes

did not have sufficient support to achieve consensus; therefore the only theme with the possibility of further development this year was special skills development. Informal consultations continued to take place, and the conclusion would be negotiated during the month of September, in order to be presented during the 65th plenary session. The negotiations were a State-led process and must be conducted in a manner that was transparent, balanced, and inclusive of all who wished to participate.

17. Delegations expressed appreciation for the Rapporteur's dedication and capable leadership, while noting with concern that the process had not yet achieved agreement on a theme. It was highlighted that both education and skills development had been frequently mentioned during the present meeting as important for protection and solutions, and that there was convergence among the member States on these topics. One delegation suggested that more fundamental, structural issues may need to be addressed in order to avoid similar situations in future years; in the meantime, a balanced approach based on common ground would be required to enable consensus. Noting that the conclusions are a practical protection tool intended to support host countries, countries of origin, UNHCR and other operational actors, another delegation suggested that the future selection of themes would be better informed by a careful review by UNHCR of operational gaps, which the Committee might consider. In closing, the Chairperson indicated that he would consider proposals in improve the process in the future.

IV. Programme/protection policy

A. Child protection including education

18. Before opening the discussion on the agenda item, the Chairperson introduced a short film commissioned by seven partner non-governmental organizations (NGOs), highlighting the importance of civil registration, particularly for child protection purposes, and the 2013 Executive Committee conclusion on this topic.

19. The Senior Protection Coordinator (Pillar II) of the Division of International Protection presented the paper on *Child protection including education* (EC/65/SC/CRP.13). She focused on the increasingly complex child protection challenges in urban areas and in situations of mixed migration, including addressing the dramatic rise in the number of unaccompanied and separated children. She highlighted the importance of reinforcing partnerships with States and local actors to ensure that refugee children are included in national child-protection and education systems.

20. States shared UNHCR's concern that over half of the global refugee population is under the age of 18 and noted the increasingly complex protection risks they face. States welcomed UNHCR's focus on national education and asylum systems. Delegates encouraged that efforts continue to ensure that all children are registered at birth and requested that UNHCR provide feedback on how the work of the Executive Committee, particularly the *Conclusion on civil registration*, is impacting its work on the ground.

21. Education was cited as one of the most effective and sustainable way to address protection risks, and several delegations called on States to open their national education programmes to all children, regardless of legal status. Host countries were praised for all they do to protect children and integrate them into their national education systems. One delegation encouraged UNHCR to conduct a study on the relationship between education in the context of humanitarian crises and the achievement of solutions for refugees.

22. The Senior Protection Coordinator expressed appreciation for the initiatives taken by many States to support the protection and education of refugee children and noted UNHCR's interest in supporting the replication of successful initiatives in other locations. Recognizing the importance of education in the humanitarian response, she noted the challenges that UNHCR faces in implementing child protection programmes, particularly in

relation to secondary education opportunities, which are vital in finding solutions. Noting that information about UNHCR's implementation of child protection, education and SGVB strategies is available in the year-end report, she encouraged States to provide feedback on implementation and to work with UNHCR on the evaluation of the three priority areas in 2016.

B. Age, gender and diversity

23. The Deputy Director (Pillar II) of the Division of International Protection updated the committee on the implementation of UNHCR's age, gender and diversity (AGD) policy (EC/65/SC/CRP.14). She explained that the AGD approach is integral to all aspects of UNHCR's work and a core aspect of its accountability to populations of concern. The organization's work to further integrate AGD into its planning and reporting systems was emphasised, and the incorporation of the new Accountability Report into UNHCR's central planning and reporting tool, Focus, was cited as a significant development.

24. States reaffirmed their appreciation of UNHCR's commitment to the AGD Policy and welcomed the positive developments in reporting on participatory assessments and organizational accountability. UNHCR was encouraged to continue this progress, particularly in regard to providing AGD disaggregated data in the accountability reports. Delegations also requested UNHCR to elaborate on how AGD data is analysed, whether AGD reporting is mandatory for all operations, and how UNHCR is sharing its insights in inter-agency fora.

25. Delegations commended UNHCR for the widespread use of participatory assessments in its operations. Several delegations requested further information on the steps taken by UNHCR to ensure a link between information acquired through participatory assessments and long-term operational planning. One delegation queried the use of participatory assessments in emergency response settings, noting that the insights gained from assessments should guide short-term planning as well. The Office was requested to more clearly articulate the practical constraints in implementing the AGD policy.

26. The Deputy Director thanked the delegations for their support and feedback. She clarified that AGD reporting is mandatory for all operations and the analysis of the data is conducted by technical units in the Division of International Protection. She also cited a number of ongoing inter-agency initiatives in which UNHCR is fully engaged. In reference to disaggregated data, she noted that more than 50 indicators in Focus are AGD-sensitive, of which ten are gender-sensitive. The current challenge is that, while disaggregated data is available from many operations, it is not provided in the same format and often only conveyed through narrative text. She reemphasised the strong support for participatory assessments among UNHCR staff and noted that further capacity-building is required to enable them to better translate findings and results into programmatic action.

27. The Director of Division of International Protection added his appreciation for the support of the Committee members. He stressed the importance that the Senior Management Committee gives to ensuring that an AGD lens is applied to all UNHCR activities. By way of example, he noted that the performance assessments of senior managers require the articulation of at least one performance objective relating to the implementation of the AGD Policy. He welcomed the comments regarding the use of participatory assessments in planning, while noting the challenges of this poses in emergency response settings. Finally, the Director called for States to share information on their national policies and practices that address AGD concerns and suggested that such information be communicated at the annual session of the Executive Committee in October.

C. 2013 Global Strategic Priorities

28. The Director of the Division of Programme Support and Management introduced the Progress report on the 2013 Global Strategic Priorities (EC/65/SC/CRP.12), which reflected the results achieved against the engagements and targets set for 2013. The Global Strategic Priorities (GSPs) identified key areas where UNHCR concentrated its efforts to strengthen protection, improve the quality of life and enable solutions for refugees and other people of concern. Now in the fifth year of implementing the GSPs, UNHCR had made important progress using them as a tool for both programme planning and budgeting, as well as results-based management. After providing highlights of key achievements and notable challenges reflected in the data, the Director advised that more detailed information, including examples, was provided in UNHCR's Global Report 2013.

29. Delegations reiterated their continuing support for the use of the GSPs, which provided a measurable basis for coherent prioritization and direction in the organization. They expressed appreciation for the results reflected in the paper, and the fact that progress had been achieved toward most of the operational GSPs, particularly at a time when UNHCR had been confronted with emergencies of an unprecedented scale. Progress in responding to SGBV was notable and served as testament to the addition of regional SGBV advisors and the fact that multi-sector strategies had become the norm in most operations. The addition of an indicator for the prevention of SGBV in the 2014-2015 biennium would provide valuable information in this area of action. Growth in the primary school enrolment of refugee children was also lauded.

30. At the same time, the results were disappointing in some areas, including poor health and nutritional status in sudden influx emergencies; low rates of participation in programmes for out-of-school youth; low numbers of refugees repatriating; and the proportionately low number of operations achieving the targeted increase in the systematic issuance of birth certificates for newborns. Noting that UNHCR continued to make refinements in its use of and reporting against the GSPs, delegations made several observations and requests for the future. Noting its concern about protection in emergencies, one delegation requested differentiated reporting in emergency situations. Another noted that many indicators are vague and difficult to quantify, which presents problems for using them in advocacy with parliaments and the public. Delegations also requested that the Office provide more information and analysis in the following areas: (i) the connection between the GSPs and the allocation of resources; (ii) key challenges where targets were not achieved; and (iii) what measures were taken in such cases.

31. In response, the Director acknowledged some of the challenges in reporting on the data, particularly the fact that some of its richness was lost in its aggregation. While this year's Global Report provided more information, he appreciated the opportunity for further dialogue with member States on how the reporting might be strengthened. He agreed that the numbers on voluntary repatriation were disappointing, particularly when one considered that the numbers included spontaneous returns from host countries enmeshed in conflict and violence. Yet the low numbers had also prompted additional efforts, ranging from pursuit of comprehensive regional solutions strategies to enhanced livelihoods programming. In this way, close monitoring of the GSPs does inform revised strategies and planning.

V. Regional activities and global programmes

A. Solutions

32. Elaborating on the *Update on solutions* (EC/65/SC/CRP.15), the Deputy High Commissioner observed that, at a time when emergencies filled the headlines, the question of solutions for people of concern remained a huge challenge for the Office. The stark reality was that more than one-half of UNHCR's budget went not to emergencies but rather to long-term care and maintenance; that UNHCR was working in more than 20 contexts that were considered "protracted refugee situations"; and that for far too many refugees, displacement endured for generations. Against this backdrop, he provided an overview of the Office's renewed efforts toward solutions.

33. Internally, the Office had established a Solutions Steering Group (SSG) to serve as an impetus for strategic initiatives for solutions through the provision of financial and technical support. UNHCR recognized that it needed to initiate work toward solutions much earlier and that solutions strategies must include the elements of self-reliance and of support to host communities. The availability of US$ 20 million "Seeds for Solutions" funding triggered more than 40 applications from the field and would satisfy a critical need for multi-year funding for those projects that succeeded in demonstrating measureable progress. In the realm of external partnerships, UNHCR had been instrumental in the recent establishment of the Solutions Alliance, a group of interested donor countries, host countries, NGOs, UN organizations and the World Bank. The Alliance aimed to promote new approaches to addressing protracted situations and already included working groups on Somalia and Zambia, as well as thematic groups on research and private sector engagement.

34. In the discussion, delegations expressed support for what was characterized as a "cultural shift" away from care and maintenance in favor of self-reliance and solutions-oriented planning, as well as UNHCR's renewed institutional focus on solutions. Several delegations recalled that advancing solutions for refugees was the core mandate of UNHCR and urged the Office to further enhance its efforts in this area, particularly voluntary return. The Copenhagen Roundtable in April 2014 and subsequent establishment of the Solutions Alliance were highlighted as positive initiatives. UNHCR was asked to provide more information about the activities and achievements of the SSG, as well as how the SSG and the Solutions Alliance cooperated. Several delegations emphasized that field offices must now be guided and incentivized to pursue these new approaches; they asked how this would be done, and whether there was a deadline for integrating solutions strategies into country operations planning.

35. One delegation updated on its recently launched local integration strategic framework, which aims to locally integrate former refugees through priority socio-economic projects, including support for infrastructure, schools, clinics and livelihoods for both refugees and host communities. Several delegations expressed their support for these efforts.

36. Delegations emphasized several factors that UNHCR should consider in is approach to solutions, including (i) the value of regional approaches, involving both countries of origin and host countries; (ii) the imperative of development and humanitarian actors being jointly involved in solutions strategies, working in tandem rather than succession; (iii) the criticality of consultation with host countries in the development and implementation of solutions strategies; (iv) the need for solutions funding to be part of core operating budgets, with continuity; and (v) the importance of multi-year planning in partnership. A number of delegations welcomed specific efforts in support of self-reliance, including the new

livelihoods strategy. Some additionally noted that return remained the preferred solution; promotion of self-reliance should therefore be considered in the context of sustainable return, rather than local integration.

37. The Deputy High Commissioner thanked all delegations for their active support and interest. He observed that this was the first time the Standing Committee had received a separate item devoted to solution and welcomed delegations' request that the item be continued on next years' agenda. In response to comments, he noted that initiatives to build self-reliance were important to facilitate any of the three durable solutions: for example, refugees who had been in camps for years without active employment needed relevant skills that would enable their reintegration upon returning home. Examples provided by delegations of their continuing support for solutions – including on-going local integration and peace talks – highlighted the complexity and uniqueness of each situation, and the need for appropriate political, economic, social and technical support to be provided in a staged and comprehensive way. In all cases, however, the achievement of durable solutions required the continuous active participation and consultation of host countries.

B. Public health and HIV/AIDS

38. The Deputy Director of the Division of Programme Support and Management presented the *Update on public health and HIV/AIDS* (EC/65/SC/CRP.16). He addressed a number of areas of UNHCR's work in public health, including the essential health needs of refugees in emergencies; prevention and control of non-communicable diseases; comprehensive reproductive, maternal and new-born healthcare services; HIV prevention, treatment and care; and inter-agency collaborative processes related to HIV/AIDS.

39. States expressed their appreciation for the comprehensive presentation on health in both emergencies and protracted situations and complimented UNHCR on its new *Global Strategy for Public Health*. Particular mention was made of UNHCR's efforts to support the mental health and psychosocial well-being of beneficiaries and staff. The Office was encouraged to strengthen its partnerships with development agencies, non-governmental organizations and local actors on a range of public health and HIV/AIDS related issues, and host governments were urged to include refugees in national health programmes. UNHCR was asked to provide further details on its integrated approaches to healthcare and how it is engaging with youth in refugee communities. The absence of discussions on SGVB, condom distribution, and sexuality education in the conference room paper was queried.

40. In response, the Deputy Director reiterated the important contribution of host governments and stressed the importance of partnership to ensure equity in access to healthcare. He assured the Committee that SGVB prevention, condom distribution and informal engagement with youth groups were essential elements of UNHCR's public health strategy, and noted that sexuality education is dependent on the curriculum of the national education system. The Director of the Division of Programme Support and Management spoke to the importance of integrated approaches to ensure access to services and continuity of care, particularly for refugees who leave camp settings or those who reside in urban areas. He also commented on the use of health insurance as an increasingly successful initiative, with the best examples coming out of developing countries.

VI. Programme budgets and funding

41. Introducing the agenda item, the Deputy High Commissioner underscored the unique nature of UNHCR's budget, which must be constantly recalibrated in response to ever-changing humanitarian emergencies worldwide. He emphasised that the Syria crisis had not stabilized, and one million more refugees were expected to flee the country by

year-end. He called on members States to enhance their support to the growing numbers of forcibly displaced people who depended upon on the international community for life-saving protection and assistance.

A. Budgets and funding in 2013 and 2014

42. The *Update on budgets and funding in 2014 and reporting on 2013* (EC/SC/65/CRP.17 & Corr.1) was presented jointly by the Controller and Director of the Division of Financial and Administrative Management, and the Director of the Division of External Relations. The update included a detailed explanation of current financial needs and supplementary budgets for emergency interventions.

43. Delegations recognized the enormous challenges UNHCR faced in addressing the needs of growing populations of concern, and a number made statements in support of UNHCR's global needs assessment (GNA)-based budget. Many States expressed concern over the widening funding gap and its impact on specific situations or populations over time. The Office was asked for additional information on unmet needs, particularly the implications of the gap and UNHCR's strategy to address it. It was also requested to explain its process and criteria for prioritization.

44. States expressed appreciation for UNHCR's efforts to expand the donor base, particularly in the private sector. A number of States encouraged donors to provide un-earmarked funding, permitting greater flexibility and efficiency in the Office's prioritization. While some delegations expressed appreciation for reductions in the share of expenditures attributable to headquarters (6.5 per cent in 2013), several expressed concern about the Office's ability to maintain effective support and guidance, including monitoring and oversight functions.

45. The Controller thanked members for their support of the GNA and stressed that it remains the most appropriate methodology for UNHCR, given that UNHCR is dealing with unpredictable emergencies and saving lives. The Controller recalled UNHCR's commitment in 2012 to report on the funding gap by programme in the Global Report, and noted that additional information was provided in this year's Report. This remains a priority, and the reporting will continue to improve each year based upon the valuable feedback provided by member States and other stakeholders.

46. The Controller explained that UNHCR's budget planning must accommodate continuously evolving needs and emergencies. Responding to a request that members be informed of supplementary budgets as they arise, she referred to the financial rules, which grant the necessary flexibility for the High Commissioner to establish supplementary budgets for emergencies, with such adjustments to be reported to the subsequent meeting of the Standing Committee. She noted that UNHCR's implementation rate was among the highest in the UN system, consistently above 90 per cent in recent years. She also clarified that headquarters expenditure, while reduced proportionately to overall expenditure, had increased in absolute terms, thus ensuring effective support to field operations.

47. The Director of the Division of External Relations thanked the member States for their support in a time of unprecedented needs. He cited six ways in which the organization is working to address the worsening funding gap: (i) prioritization; (ii) engaging development actors, particularly in middle income countries; (iii) cost-saving measures; (iv) innovation; (v) broadening the donor base; and (vi) inter-agency collaboration to strengthen efficiency and capacity.

48. Concluding its discussion, the Committee adopted a decision on budgets and funding for 2013 and 2014 (see Annex).

B. Global Report on activities in 2013

49. The Director of the Division of External Relations presented the *Global Report 2013*. He noted that the report demonstrates, through narrative, images, charts and figures, the impact of UNHCR's humanitarian response. It also provides an opportunity to recognize UNHCR's partners, who contribute to supporting over 43 million people worldwide. The publication was already available in English and would be made available in French later in the summer.

50. Delegations congratulated the Office for the detailed report and welcomed the efforts made to incorporate the Committee's feedback from previous years. Particular appreciation was given for the improved format and visualisation of information; added detail about cross-cutting issues; continuing efforts to explain the factors that cause shortfalls in delivery; and reporting on the issue of statelessness.

51. The Director thanked delegations for their support and encouragement. He invited the Committee to continue the dialogue on improving the usefulness of the report. In response to a request for an independent evaluation of the impact of the Office's work, the Deputy High Commissioner advised that, pursuant to a request by the UN Committee for Programme and Coordination, OIOS would soon conduct an evaluation of UNHCR's programming.

VII. Coordination

52. The Acting Head of the Inter-Agency Coordination Service briefed the Committee on UNHCR's upcoming oral update during the July Coordination and Management Meeting of the UN Economic and Social Council. He noted that the update would address four partnership-related themes: (i) responding to emergencies; (ii) transition efforts, protracted situations and durable solutions; (iii) UNHCR's implementation of the Transformative Agenda; and (iv) cooperation with non-governmental organizations. Consistent with the practice of past years, there was no debate on this sub-item, although delegations were invited to submit comments to the Secretariat.

VIII. Governance

53. The Chairperson explained that the High Commissioner's statement at the forthcoming 65rd plenary session of the Executive Committee would form the basis for the session's General Debate. Noting that an outline of the statement's key elements would be shared with delegations in advance, he invited States to propose topics for the High Commissioner's statement. Themes proposed for inclusion were as follows: redoubled efforts and comprehensive approaches to solutions; the corporate commitment to the protection of women and children; inter-agency coordination; and UNHCR's continuing role in humanitarian reform, including its experience with implementation of the Refugee Coordination Model.

IX. Any other business

54. The Deputy High Commissioner advised the Committee that following the success of the *High Level Segment on Solidarity and Burden-Sharing with Countries Hosting Syrian Refugees* held during the 64th plenary session of the Executive Committee, the High Commissioner had proposed that a high level segment be convened this year on crises in

Africa. At to the precise subject, the Office was in the process of discussions with the African Group and hoped to share the theme shortly. To enable a successful session, it would be important to focus on a clear set of objectives with tangible outcomes.

55. Also in relation to the upcoming plenary session of the Executive Committee, the Secretary noted that the High Commissioner's welcoming reception, co-hosted with the Chairman of the Executive Committee, would again precede the Nansen Refugee Award ceremony this year. Both events would therefore take place on the evening of 29 September 2014, at the *Bâtiment des Forces Motrices* in Geneva. Invitations would follow during the course of the summer.

56. The Chairperson recalled the Committee's decision, at its last meeting, to adopt is reports this year by electronic circulation. He advised that the Secretariat would circulate the draft report of the 60th meeting by 18 July and asked that any objections or clarifications be provided within two weeks so that they could be incorporated, following which the report would be deemed adopted.

Annex

Decision on budgets and funding for 2013 and 2014

The Standing Committee,

Recalling the Executive Committee's decision on administrative, financial and programme matters at its sixty-fourth session (A/AC.96/1132, para. 15), as well as its discussions under the programme budgets and funding agenda item at the fifty-ninth meeting of the Standing Committee in March 2014,

Reaffirming the importance of international burden and responsibility-sharing in reducing the burden on countries hosting refugees, especially developing ones,

1. *Takes note* of the final 2013 total budget of US$ 5,335.4 million, after the Executive Committee had approved programmes and budgets under UNHCR's revised 2012-2013 Biennial Programme Budget for $3,924.2 million for 2013, plus seven supplementary budgets amounting to $1,413.7 million for programmes benefiting refugees and internally displaced persons that had been established in the course of 2013, less a reduction of $ 2.5 million in the requirements for the Mali situation;

2. *Recalls* that the Executive Committee, at its sixty-fourth session, approved programmes and budgets for Regional Programmes, Global Programmes and Headquarters under UNHCR's 2014-2015 Biennial Programme Budget amounting to $5,307.8 million for 2014;

3. *Notes* that the 2014 supplementary budgets currently amount to $840.1 million for programmes benefiting refugees and internally displaced persons;

4. *Takes note* of the increase in UNHCR's 2014 annual budget to a current total of $6,147.9 million;

5. *Recognizes* that emergencies and unforeseen activities unfolding in 2014 may result in the need for additional or expanded supplementary budgets, and that additional resources, over and above those for existing budgets, would be needed to meet such needs; and

6. *Urges* Member States to continue to respond generously, in a spirit of solidarity and in a timely manner, to the High Commissioner's appeal for resources to meet in full the 2014 annual budget.